

Article - Tax - Property

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§7–207.

(a) (1) In this section the following words have the meanings indicated.

(2) “Blind individual” means an individual who has a permanent impairment of both eyes that causes:

(i) central visual acuity, with corrective glasses, of 20/200 or less in the better eye; or

(ii) central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted so that the widest diameter of visual field subtends an angular distance no greater than 20 degrees in the better eye.

(3) “Dwelling house”:

(i) means real property that is:

1. the legal residence of a blind individual or a surviving spouse; and

2. occupied by not more than 2 families; and

(ii) includes the lot or curtilage, and structures necessary to use the real property as a residence.

(4) “Surviving spouse” means the surviving spouse of a blind individual, if the surviving spouse has not remarried.

(b) Except as provided in subsection (d) of this section, a dwelling house is exempt from property tax to the extent of \$15,000 of its assessment if the dwelling house is owned by:

(1) a blind individual; or

(2) a surviving spouse.

(c) Except as provided in subsection (d) of this section, after a blind individual dies, the surviving spouse shall receive an exemption under this section, if the dwelling house was formerly exempt under this section.

(d) (1) Except as provided in paragraph (2) of this subsection, an exemption under this section shall be granted in addition to any other exemption authorized by law.

(2) An individual may receive an exemption under this section or under § 7-208 of this subtitle but not under both.

(e) An exemption under this section shall be prorated by the supervisor for any part of a taxable year that remains after the date in the year when the blind individual or surviving spouse applies for the exemption.

(f) (1) The governing body of a county or a municipal corporation may authorize, by law, a refund to a blind individual who receives an exemption under this section for any county or municipal corporation property tax paid in the taxable years in which an exemption was authorized but not granted.

(2) A county or municipal corporation may not authorize a refund for a surviving spouse.

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